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Report of the Economic and Social Council

Programme budget for the biennium 2016-2017

Revised estimates resulting from resolutions and decisions adopted by the Economic and Social Council during 2016

Report of the Secretary-General

Addendum

Summary

The present report provides details of additional resource requirements arising from the resolution and decisions adopted by the Economic and Social Council at its 2017 session during 2016, which are estimated at $556,000 under the programme budget for the biennium 2016-2017 and $1,112,000 under the proposed programme budget for the biennium 2018-2019.

The additional resource requirements for the biennium 2016-2017 would require an additional appropriation, which would represent a charge against the contingency fund, subject to the procedures established by the General Assembly in its resolutions 41/213 and 42/211. The resource requirements for the biennium 2018-2019 will be considered in the context of the proposed programme budget for the biennium 2018-2019.

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I. Introduction

1. The present report is submitted to inform the General Assembly of the additional resource requirements resulting from the resolution and decisions adopted by the Economic and Social Council at its 2017 session during 2016.

2. The Council adopted one resolution and two decisions in which it authorized relevant Secretariat entities to undertake additional activities, including those for which no provision has been made in the programme budget for the biennium 2016-2017 and that would also have an impact on the proposed programme budget for 2018-2019.[1] In accordance with rule 31 of its rules of procedure, the Council was provided, where appropriate, with the statements of programme budget implications prior to the adoption of the resolution and decisions.

II. Additional requirements and modifications to the programme of work entailed by the resolution and decisions adopted by the Economic and Social Council

A. Resolution 2017/2: Committee of Experts on International Cooperation in Tax Matters

Decision 2017/205: Arrangements for the twelfth and thirteenth sessions of the Committee of Experts on International Cooperation in Tax Matters and special meeting of the Council on international cooperation in tax matters

3. Under the terms of paragraph 7 of resolution 2017/2, the Council decided that, in accordance with General Assembly resolution 68/1 and the Addis Ababa Action Agenda of the Third International Conference on Financing for Development,[2] starting in 2017, one session of the Committee of Experts on International Cooperation in Tax Matters would be held in New York in the spring and one in Geneva in the fall, with the session in New York to be held back to back with the special meeting of the Council on international cooperation on tax matters, in order to increase the Committee's engagement with the Council, with a view to enhancing intergovernmental consideration of tax issues.

4. Under the terms of paragraphs (a), (c) and (d) of decision 2017/205, the Council:

- Decided that the twelfth session of the Committee would be held in Geneva from 11 to 14 October 2016

[1] The programme budget for the biennium 2016-2017 is contained in documents A/70/6 (Introduction), (Sects. 1-36) and (Income sects. 1-3) and related corrigenda. The proposed programme budget for the biennium 2018-2019 will be contained in document A/72/6 (Introduction), (Sects. 1-36) and (Income sects. 1-3).

[2] General Assembly resolution 69/313, annex, paragraph 29.

- Decided that the thirteenth session of the Committee would be held in New York from 5 to 8 December 2016
- Decided that the one-day special meeting of the Council on international cooperation in tax matters would be held in New York on 9 December 2016

5. The resources for the annual session in Geneva are already included in the relevant budget sections. With respect to the annual session in New York, however, additional resources would be required under section 2, General Assembly and Economic and Social Council affairs and conference management, and section 9, Economic and social affairs, as from 2016.

Section 2, General Assembly and Economic and Social Council affairs and conference management

6. It was decided that the twelfth and thirteenth sessions of the Committee would be held in Geneva for four days and in New York for four days, respectively, as from 2016. Previously, the Committee met in Geneva for five days. In view of the addition of three meetings overall, the annual meeting workload of the Department for General Assembly and Conference Management is increased by three days, with interpretation services provided in the six official languages ($36,000 annually).

7. With regard to documentation requirements, six annual documents (five pre-session documents of 8,500 words each and one post-session document of 10,700 words) in the six official languages would be required, as from 2016, which would constitute an addition to the documentation workload of the Department ($235,000 annually).

Section 9, Economic and social affairs

8. Additional resources would be required under Policymaking organs for the travel of the members of the Committee to attend the annual session in New York ($237,000 annually).

Funding for the estimated resource requirements

9. It will be recalled that, in the report of the Secretary-General on the revised estimates resulting from the decisions contained in the Addis Ababa Action Agenda of the Third International Conference on Financing for Development and the outcome document of the United Nations summit for the adoption of the post-2015 development agenda, entitled "Transforming our world: the 2030 Agenda for Sustainable Development" (A/70/589 and Corr.1), additional resource requirements were proposed for the biennium 2016-2017 relating to the conference services for the annual session of the Committee in New York and the travel of representatives to attend the session. The General Assembly, in its resolution 70/248 A, however, authorized the Secretary-General to enter into commitments for 2016 only.

10. The additional resource requirements for 2017 in the amount of $508,000, including $271,000 under section 2 and $237,000 under section 9, would be required.

11. The requirements for the biennium 2018-2019 will be considered in the context of the proposed programme budget for that biennium.

12. Table 1 provides a summary of resource requirements arising from the adoption of resolution 2017/2 and decision 2017/205.

Table 1

Summary of resource requirements arising from the adoption of resolution 2017/2 and decision 2017/205

(United States dollars)

	2016-2017			*2018-2019*	
	Total requirements	*Accommodated through commitment authority*	*Additional requirements*	*Additional requirements*	*Net additional requirements[a]*
Section 2, General Assembly and Economic and Social Council affairs and conference management					
Interpretation	72 000	36 000	36 000	72 000	36 000
Pre-session documentation	376 000	188 000	188 000	376 000	188 000
Post-session documentation	94 000	47 000	47 000	94 000	47 000
Subtotal, section 2	**542 000**	**271 000**	**271 000**	**542 000**	**271 000**
Section 9, Economic and social affairs					
Travel of representatives	474 000	237 000	237 000	474 000	237 000
Subtotal, section 9	**474 000**	**237 000**	**237 000**	**474 000**	**237 000**
Total	**1 016 000**	**508 000**	**508 000**	**1 016 000**	**508 000**

[a] Represents net additional resource requirements, taking into account any proposed recurring provisions included in the biennium 2016-2017.

13. Pursuant to the request made by the General Assembly in its resolution 70/247 for the submission of a comprehensive proposal addressing the effective and efficient delivery of mandates in support of the 2030 Agenda and the Addis Ababa Action Agenda, the resource requirements set out above are also reflected in the report of the Secretary-General on supporting the implementation of the 2030 Agenda for Sustainable Development and the Addis Ababa Action Agenda of the Third International Conference on Financing for Development (A/71/534). The appropriation of the additional resources for 2017 only in support of activities mandated by the Council is, however, sought in the present report.

14. With regard to the commitment authority approved by the General Assembly in its resolution 70/248 A for 2016 only, the related appropriation is sought in the context of the above-mentioned report of the Secretary-General.

Required modifications to outputs

15. The implementation of the requests contained in resolution 2017/2 and decision 2017/205 would require the following modifications under subprogramme 9, Financing for development, with respect to the servicing of intergovernmental and expert bodies: paragraph 9.116 (a) (iii) would be replaced by:

(iii) Committee of Experts on International Cooperation in Tax Matters:

a. Substantive servicing of meetings: twelfth to fifteenth sessions of the Committee (32); intersessional meetings of the Committee's subcommittees and working groups (20);

b. Parliamentary documentation: issue papers by the Secretariat on agenda items to be determined by the Committee for its twelfth to fifteenth sessions (40).

B. Decision 2017/206: Further working arrangements for the 2017 session of the Economic and Social Council

16. In its decision 2017/206, the Council decided that the 2017 Economic and Social Council forum on financing for development follow-up would convene from 22 to 25 May, on an exceptional basis, without prejudice to General Assembly resolution 68/1 and without setting a precedent for future discussions, and would include the special high-level meeting with the Bretton Woods institutions, the World Trade Organization (WTO) and the United Nations Conference on Trade and Development (UNCTAD).

17. The implementation of the requests contained in the decision would require additional conference services under section 2.

18. Pursuant to paragraph 132 of the Addis Ababa Action Agenda, the annual Economic and Social Council forum on financing for development follow-up will last for up to five days, comprising 10 meetings with interpretation in the six official languages. Two of the meetings will use the existing entitlement of the special high-level meeting of the Council with the World Bank, the International Monetary Fund, WTO and UNCTAD. The remaining eight meetings would constitute an addition to the meeting workload of the Department for General Assembly and Conference Management, as from 2016 ($48,000 annually).

Funding for the estimated resource requirements

19. It will be recalled that, in the report of the Secretary-General on the revised estimates resulting from the decisions contained in the Addis Ababa Action Agenda and the 2030 Agenda (A/70/589 and Corr.1), additional resources were proposed for the biennium 2016-2017 relating to conference services for the annual Economic and Social Council forum on financing for development, as from 2016. The General Assembly, in its resolution 70/248 A, however, authorized the Secretary-General to enter into commitments for 2016 only.

20. Additional resources for 2017 in the amount of $48,000 under section 2 would be required.

21. Based on the understanding that the annual Economic and Social Council forum on financing for development follow-up would be recurrent in nature, the requirements for the biennium 2018-2019 in the amount of $96,000 under section 2 will be considered in the context of the proposed programme budget for the biennium 2018-2019.

22. Table 2 provides a summary of resource requirements arising from the adoption of decision 2017/206.

Table 2
Summary of resource requirements arising from the adoption of decision 2017/206
(United States dollars)

	2016-2017			*2018-2019*	
	Total requirements	*Accommodated through commitment authority*	*Additional requirements*	*Additional requirements*	*Net additional requirements*[a]
Section 2, General Assembly and Economic and Social Council affairs and conference management					
Interpretation	96 000	48 000	48 000	96 000	48 000
Total	**96 000**	**48 000**	**48 000**	**96 000**	**48 000**

[a] Represents net additional resource requirements, taking into account any proposed recurring provisions included in the biennium 2016-2017.

23. Pursuant to the request made by the General Assembly in its resolution 70/247 for the submission of a comprehensive proposal addressing the effective and efficient delivery of mandates in support of the 2030 Agenda and the Addis Ababa Action Agenda, the resource requirements set out above are also reflected in the related report of the Secretary-General (A/71/534). The appropriation of the additional resources for 2017 only in support of activities mandated by the Council is, however, sought in the present report.

24. With regard to the commitment authority approved by the General Assembly in its resolution 70/248 A for 2016 only, the related appropriation is sought in the context of the above-mentioned report of the Secretary-General.

III. Overall requirements

25. The financial implications of the resolution and decisions adopted by the Council at its 2017 session during 2016 would give rise to total requirements of $1,112,000 under both the programme budget for the biennium 2016-2017 and the proposed programme budget for the biennium 2018-2019, as shown in table 3 and in the annex to the present report.

26. Of the total resource requirements for the biennium 2016-2017, an amount of $556,000 is to be accommodated through the commitment authority approved by the General Assembly in its resolution 70/248 A. The remaining resource requirements in the amount of $556,000 would require an additional appropriation for the biennium 2016-2017, which would represent a charge against the contingency fund, subject to the procedures established by the Assembly in its resolutions 41/213 and 42/211.

27. The additional requirements of $1,112,000 for the biennium 2018-2019 would be considered in the context of the proposed programme budget for 2018-2019. It should be noted that, after taking into account any proposed recurring provisions in 2016-2017, the estimated net additional requirements for 2018-2019 would amount to $556,000.

Table 3

Summary of resource requirements under the programme budget for the biennium 2016-2017 and the proposed programme budget for the biennium 2018-2019

(United States dollars)

	2016-2017			*2018-2019*	
	Total requirements	*Accommodated through commitment authority*	*Additional requirements*	*Additional requirements*	*Net additional requirements*[a]
Section 2, General Assembly and Economic and Social Council affairs and conference management	638 000	319 000	319 000	638 000	319 000
Section 9, Economic and social affairs	474 000	237 000	237 000	474 000	237 000
Total	**1 112 000**	**556 000**	**556 000**	**1 112 000**	**556 000**

[a] Represents net additional resource requirements, taking into account any proposed recurring provisions included in the biennium 2016-2017.

IV. Conclusions and recommendations

28. **As stated in section III above and in the annex to the present report, the implications of the resolution and decisions adopted by the Council at its 2017 session during 2016 would give rise to additional requirements in the amount of $556,000 over and above the approved programme budget for the biennium 2016-2017, including $319,000 under section 2, General Assembly and Economic and Social Council affairs and conference management, and $237,000 under section 9, Economic and social affairs. No provision has been made under those sections to cover the additional resource requirements, and consequently, the approval by the General Assembly of an additional appropriation in the amount of $556,000 would be required, which would represent a charge against the contingency fund for the biennium 2016-2017.**

29. **The General Assembly is requested to approve the proposed modifications to the outputs under section 9 as a result of the adoption of resolution 2017/2 and decision 2017/205.**

30. **Pursuant to the request made by the General Assembly in its resolution 70/247 for the submission of a comprehensive proposal addressing the effective and efficient delivery of mandates in support of the 2030 Agenda for Sustainable Development and the Addis Ababa Action Agenda of the Third International Conference on Financing for Development, the resource requirements set out above are also reflected in the related report of the**

Secretary-General (A/71/534). However, the appropriation of the additional requirements for 2017 only in support of activities mandated by the Council is sought in the present report, and not in the comprehensive proposal, in line with the established practice.

31. **With regard to the commitment authority approved by the General Assembly in its resolution 70/248 A for 2016 only, the related appropriation is sought in the context of the above-mentioned report of the Secretary-General.**

32. **The General Assembly may wish to take note that the requirements for the biennium 2018-2019 will be considered in the context of the proposed programme budget for 2018-2019.**

Annex

Summary of additional resource requirements arising from resolution 2017/2 and decisions 2017/205 and 2017/206 adopted by the Economic and Social Council during 2016

(United States dollars)

		2016-2017			2018-2019	
	Budget section	*Total requirements*	*Accommodated through commitment authority*	*Additional requirements*	*Additional requirements*	*Net additional requirements*[a]
Resolution 2017/2: Committee of Experts on International Cooperation in Tax Matters	2	542 000	271 000	271 000	542 000	271 000
Decision 2017/205: Arrangements for the twelfth and thirteenth sessions of the Committee of Experts on International Cooperation in Tax Matters and special meeting of the Council on international cooperation in tax matters	9	474 000	237 000	237 000	474 000	237 000
Decision 2017/206: Further working arrangements for the 2017 session of the Economic and Social Council	2	96 000	48 000	48 000	96 000	48 000
Total		**1 112 000**	**556 000**	**556 000**	**1 112 000**	**556 000**

[a] Represents net additional resource requirements, taking into account any proposed recurring provisions included in the biennium 2016-2017.